DECLARATION AND POWER OF ATTORNEY - ORIGINAL APPLICATION

Attorney's Docket No. V200-0697

As a below named inventor, I hereby declare:

My residence, post office address and citizenship are as stated below next to my name;

I verily believe I am the original, first and sole inventor or an original, first and joint inventor of the subject matter that is claimed and for which a patent is sought on the invention entitled

METHOD OF IMPLEMENTING A VARIABLE NUMBER OF FILTER SECTIONS FOR DIGITAL SIGNAL PROCESSING

the specification of which is attached hereto.

I have reviewed and understand the contents of the specification identified above, including the claims.

I acknowledge my duty to disclose information of which I am aware that is material to the examination of this application in accordance with Section I.56(a), Title 37 of the Code of Federal Regulations; and

as to application for patents or inventor's certificate on the invention filed in any country foreign to the United States of America, prior to this application by me or my legal representatives or assigns,

[X]	no such applications have been filed, or
[]	such applications have been filed as follows:

COUNTRY	APPLICATION NO.	DATE OF FILING (day, month, year)	DATE OF ISSUE (day, month, year)	PRIORITY CLAIMED UNDER 35 USC 119

I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s) or § 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application.

(Application Number)	(Filing Date)	(Status - patented, pending, abandoned)
(Application Number)	(Filing Date)	(Status - patented, pending, abandoned)

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the United States Patent and Trademark Office connected therewith and to act on my behalf before the competent International Authorities in connection with any and all international applications filed by me. (List name and registration number)

Frank L. Lollo – 48,854 Larry I. Shelton – 45,100 John E. Kajander – 47,693 Scott M. Confer – 40,568

Attorney Docket No: V200-0697

Please call 313-755-9098 if this paper becomes separated from the file.

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Dearborn, Michigan 48126 Telephone: 313-755-0032

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

FULL NAME AND POST OFFICE ADDRESS OF INVENTOR:	RESIDENCE	CITIZENSHIP	SIGNATURE	DATE
Kai Kwong Lau 8857 Knolson Livonia, MI 48150 US	Livonia, MI 48150 US	U.S.A.	Lie L wongstay	2/28/02